

SENATE No. 1259

The Commonwealth of Massachusetts

PRESENTED BY:

Benjamin B. Downing

To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to tax uniformity.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
Benjamin B.. Downing	Berkshire, Hampshire and Franklin
William Smitty Pignatelli	4th Berkshire
Christopher N. Speranzo	3rd Berkshire

The Commonwealth of Massachusetts

In the Year Two Thousand and Nine

AN ACT RELATIVE TO TAX UNIFORMITY.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

SECTION 1. Clause Sixteenth of Section 5 of Chapter 59 of the General Laws, as amended by Sections 3 and 4 of Chapter 173 of the Acts of 2008, is hereby amended by striking paragraph (3) and inserting in place thereof the following new paragraph:-

(3) In the case of (i) a manufacturing corporation or a research and development corporation, as defined in section 42B of chapter 63, or (ii) a limited liability company that has its usual place of business in the commonwealth, is engaged in manufacturing in the commonwealth or in research and development in the commonwealth, is a disregarded entity, as defined in section 30 of chapter 63, and , and whose sole member is a business corporation, as defined in paragraph 1 of section 30 of chapter 63, all property owned by such corporation other than the following:--real estate, poles and underground conduits, wires and pipes; provided, however, that no property, except property entitled to a pollution control abatement pursuant to the provisions of the forty-fourth clause or a cogeneration facility as defined herein, shall be exempt from taxation if it is used in the manufacture or generation of electricity and it has not received a manufacturing classification effective on or before January 1, 1996. For the purposes of this section, a cogeneration facility shall be defined as any electrical generating unit having

16 power production capacity which, together with any other power generation facilities located at
17 the same site, is not greater than 30 megawatts and which produces electric energy and steam or
18 other form of useful energy utilized for industrial, commercial, heating, or cooling purposes.

19 This clause, as it applies to a research and development corporation as defined in section 42B of
20 said chapter 63 or a limited liability company as so described in subparagraph (ii), shall take
21 effect only upon its acceptance by any city or town.